



DEFENSE CONTRACT AUDIT AGENCY
DEPARTMENT OF DEFENSE
8725 JOHN J. KINGMAN ROAD, SUITE 2135
FORT BELVOIR, VA 22060-6219

IN REPLY REFER TO

PAS 1-730.1

January 9, 2001
01-PAS-004(R)

MEMORANDUM FOR REGIONAL DIRECTORS, DCAA
DIRECTOR, FIELD DETACHMENT, DCAA

SUBJECT: Format and Contents of Reports on Applications of Agreed-Upon Procedures

As stated in the front matter of the January 2001 edition of the DCAA Contract Audit Manual, CAM 10-306, "Reports on Applications of Agreed-Upon Procedures - Price Proposals," has been deleted and all guidance on reports on applications of agreed-upon procedures is now located in 10-1000. While 10-306 was deleted as planned, the caption of 10-1000 now erroneously states that it applies to "Reports on Application of Agreed-Upon Procedures - Other Than Forward Pricing Proposals," and cross-references to 10-306 remain in certain sections of Chapter 9.

Field auditors need not contact the Auditing Standards Division regarding these errors. They will be corrected in the July 2001 edition of CAM. Inquiries may be directed to Kathryn T. Langley, Program Manager at (703) 767-3274.

/s/ Robert DiMucci for

Lawrence P. Uhlfelder
Assistant Director
Policy and Plans

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